

PART III  
ELECTRONIC TRANSMITTED DOCUMENTS  
FILE SPECIFICATIONS  
AND  
RECORD LAYOUTS  
FOR  
INDIVIDUAL INCOME TAX DOCUMENTS  
(TAX YEAR 1999)

INTERNAL REVENUE SERVICE  
ELF/QUESTIONABLE REFUND PROJECT SECTION  
and  
ELECTRONIC TAX ADMINISTRATION

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### Highlights

Changes made since September 1, 1998 revision are denoted by a single Vertical bar in the right margin (|). Deletions are denoted by two hyphens followed by a single vertical bar (--|).

1. Electronic Transmitted Documents (ETD) includes a feature that enables electronic filers with a balance due to authorize a Direct Debit Installment Agreement (DDIA) transfer from their checking or savings account for Form 9465.
2. Error Reject Code 318 will be assigned when there is no taxpayer's home or work phone numbers for Form 9465.

Questions regarding ETD filing can be directed to:

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## ELECTRONIC TRANSMITTED DOCUMENTS -- INTRODUCTION

The Electronic Transmitted Documents System (ETD) has been created to process electronically filed documents that are not attached to a 1040 tax return and are filed separately from the tax return (i.e., stand-alone documents). To the extent possible, the ETD system functions the same as the Electronic Filing system (ELF). For example, the same data communications subsystem is used to receive transmissions and to send acknowledgments.

Documents accepted by the ETD system:

Form 9465  
Form 4868.

Other differences:

- o The record layouts for the TRANA, Form 4868, RECAP and Acknowledgment records have been modified: See Part III, Sections 2 and 5 for more information.
- o To the extent possible, the transmission and error reject codes have been transferred to the ETD system. However, some differences do exist, especially in the codes for the specific tax documents. See Part III, Sections 3, 4 and ATTACHMENT 1 for more information.

## **SECTION 1 - GENERAL INFORMATION**

### **.01 Data Communications Subsystem**

The ETD system uses the same Data Communications Subsystem as the ELF System. For information about the DCS, refer to Part I, Section 1.

### **.02 File Format - General Description**

All transmission data must be in ASCII or EBCDIC format. No binary fields may be transmitted. More information on file format can be found in Part I, Section 2.

### **.03 File Format - Fixed and Variable Length Option**

There are two options for transmitting logical tax document records including "TRANA", "TRANB", "SUM" and "RECAP" records): fixed and variable. See Part I, Section 2 for more information.

### **.04 Types of Records**

There are five types of record associated with the ETD system ; the two Transmitter records, the Document record, the Summary record and the Recap record. Each file must contain all five.

#### **Transmitter Records**

The first two records on each file must be the Transmitter records (TRANA and TRANB), which will contain data entered by the Transmitter (the firm transmitting directly to the IRS). The format of the TRANA and TRANB records for the ETD system are found in the Part III of Section 5.

#### **Document Record**

The next record will be the document record. If a tax document consists of more than one page, then each page of a document will have a new document record with the page number incremented. Currently, no form accepted by ETD has more than one page.

#### **Summary Record**

The final record for each tax document is the SUMMARY record. This record will contain electronic filer identification data. See Part III of Section 5 for more information.

#### **RECAP Record**

The final record in each transmitted file is the RECAP record. See Part III of Section 5 for more information.

### **.05 Types of Characters**

The same chart of characters that are allowed for ELF will be allowed by ETD. Refer to Part I, Section 5 for more information.

## **SECTION 2 - ACKNOWLEDGMENT FORMAT**

Every transmission will be acknowledged by the return of an acknowledgment file to the transmitter. The acknowledgment file for the ETD system will be comprised of: the original transmitter records (TRANA and TRANB), an ACK Record Set for each recognizable tax document received and the Recap Acknowledgment Record. The last record includes counts for accepted and rejected documents.

If the entire transmission is rejected, the acknowledgment file will contain an ACK Record Set of one ACK Key record with a "T" in the acceptance code field and one ACK Error record containing all transmission reject error codes associated with the transmission.

The acknowledgment of an individual document will be an ACK Record Set. This set will always have at least one ACK Key record and up to 12 ACK Error records associated with it. The ACK Key record will contain all of the identifying information for the document it represents, plus a field to indicate how many, if any, ACK Error records follow. Each ACK Error record will contain data defining the document, the page occurrence for multi-page entries, the field sequence number in error and the error code defining the specific error encountered.

If an ACK Key record contains an "R" in the acceptance code field, the document has been rejected due to a fatal error involving the format, internal consistency or data errors in a key field. It must be corrected and resubmitted to the IRS to be considered as a filed document.

If an ACK KEY record contains a "D" in the acceptance code field, the document has been identified as a duplicate, i.e., a document has been previously transmitted and accepted for that Social Security Number. This acceptance code will be used for duplicate Form 4868 ONLY.

If an ACK Key record contains an "A" in the acceptance code field, the document has been accepted as a filed tax document and will be processed in the same manner as a document originally submitted on paper. This does not imply that the document will pass all IRS Service Center validity checks or post to the IRS Master File without delays.

The reject codes and references to validation criteria that cause the codes to be assigned are listed in Part III, Attachment 1. **There are differences between the reject codes in the ETD system and the codes in the ELF system.**

## **SECTION 2 - ACKNOWLEDGMENT FORMAT** (CONTINUED)

Minor differences in record layouts exist (see the acknowledgment records below and the TRANA record layout in Part III, Section 5).

### **ACKNOWLEDGMENT RECORD LAYOUT**

#### (A) ACK Key Record

Field No. -----	Identification -----	Length -----	Description -----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
(1)	Record Id	4	Value "ACKb"
(2)	Attachment Sequence Number	2	(see Attachment 3)
(3)	Primary SSN	9	Numeric
(4)	Electronic Transmitter Information	16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Sequence Number (2) Sequence Num for Form (4)
(5)	Filler	12	blank
(6)	Acceptance Code	1	"A" = Accepted "R" = Rejected "T" = Transmission Rejected "D" = Duplicate
(7)	Filler	5	blank
(8)	Date Accepted	8	MMDDYYYY
(9)	DCN of Document	14	Numeric
(10)	Filler	12	blank
(11)	Number of Error Records	2	Numeric, 00-12
(12)	Filler	26	blank
	Record Terminus Character	1	Value "#"

**SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT**

(CONTINUED)

(B) ACK Error Record

Field No. -----	Identification -----	Length -----	Description -----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
(1)	Record Id	4	Value "ACKR"
(2)	Error Record Sequence Number	2	Numeric, 01-12
(3)	Primary SSN	9	Numeric (Must match ACK Key Record)
(4)	Error Form Attachment Sequence Number	2	Numeric (see Attachment 3)
(5)	Error Document Occurrence Number	2	Numeric
(6)	Error Field Sequence Number	4	Numeric
(7)	Error Reject Code	3	Numeric (see Attachment 1)
(8)	Filler	8	blank
	Record Terminus Character	1	Value "#"

NOTE: Reject Group (Fields 4, 5, 6, 7) occurs 8 times



**SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT** (CONTINUED)

(C) ACK Recap Record

Field No. -----	Identification -----	Length -----	Description -----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
(1)	Record Id	5	Value "RECAP"
(2)	Filler	14	blank
(3)	Total Document Count	6	Numeric
(4)	Electronic Transmitter Identification Number	7	Numeric
(5)	Julian Day of Transmission	3	Numeric (DDD)
(6)	Transmission Sequence Number for Julian Day of (5)	2	Numeric
(7)	Total Documents Accepted	6	Numeric
(8)	Filler	6	blank
(9)	Total Documents Rejected	6	Numeric
(10)	Filler	12	blank
(11)	IRS Computed Document Count	6	Numeric
(12)	Filler	29	blank
(13)	ACKNOWLEDGMENT FILE NAME	9	
	Record Terminus Character	1	Value "#"

NOTE: Fields 1, 3, 4, 5 and 6 are identical to those in the RECAP record originally transmitted.

### Section 3 - Validation - Transmission and Forms (General)

This section is organized and consolidated in the following Manner: Transmission Rejection Criteria then General Rejection Criteria.

The underlined numbers in the left margin indicate the Error Reject Code (ERC) in Part III, Attachment 1.

#### .01 TRANSMISSION REJECTION CONDITIONS

The following conditions must exist or the entire transmission will be rejected:

805 The TRANB record must be present.

806 The processing site must be a valid processing site:

Valid ETD processing sites are: Andover Service Center, Austin Service Center, Cincinnati Service Center, Memphis Service Center, and Ogden Service Center.

822 The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.

823 If there is any unrecognizable or inconsistent control data, the transmission will be rejected.

824 The EFIN of the Transmitter must be present.

825 The data records of the transmission must be in the following sequence: TRANA, TRANB, Form records and RECAP record.

Form record(s) must be present.

The Transmission Type Code of TRANA must be "D" or the transmission will be rejected.

831 Program counts will be maintained which correspond to the counts shown in the RECAP record. The Total Form Count (Field 3) in the RECAP Record must match the IRS computed counts.

Records are counted as follows:

Total Form Count - a count of forms submitted. This count is incremented each time the Primary SSN within a Record ID changes.

### Section 3 - Validation - Transmission and Forms (General)

#### .01 TRANSMISSION REJECTION CONDITIONS (CONTINUED)

840 The ETIN and Transmitter's Use Code (Field 4), Julian Day (Field 5), and Transmission Sequence Number (Field 6) of the RECAP record must agree with the corresponding fields of the TRANA record (Fields 7-10).

#### .02 FORM REJECTION - GENERAL CONDITIONS

001 The Summary Record must be present.

004 The Primary Social Security Number (P-SSN) (Field 5 of the Record ID) must be numeric.

The Primary Social Security Number (P-SSN) (Field 5 of the Record ID) must match the Primary SSN.

The Social Security Number of the Summary record (Field 3) must be numeric.

The Social Security Number of the Summary record (Field 3) must match the Primary SSN.

010 All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. Alphanumeric fields must be left-justified and blank-filled unless otherwise specified.

Significant money fields must be right-justified and zero filled. Money fields must be all whole dollars (no cents). All other significant numeric fields must be right-justified and zero filled. Significant percentage fields must be left-justified and zero filled.

Significant date fields with a length of eight positions must contain eight numeric characters in MMDDYYYY format. Where various dates are allowed, or the date is not known, the date field should contain "00000000". Significant date fields with a length of six positions must contain six numeric characters in MMYYYY format when transmitted in variable or fixed format.

### Section 3 - Validation - Transmission and Forms (General)

#### .02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 014 All non-significant money fields (NO ENTRY) must be blank.  
All other non-significant fields must be blank unless otherwise specified in the Record Layouts.
- 027 The Electronic Document Originator Name (Field 4) must be present in the Summary Record.
- The EFIN of the Originator (Field 5) must be present in the Summary Record AND be equal to the EFIN in the DCN of the ETD Document.
- 028 The District Office Code in the EFIN of Originator in the Document record must be valid.
- See Part I, Attachment 7 for list of valid District Office Codes.
- 031 The Document Sequence Number (DSN) must be numeric.
- 032 The Declaration Control Number (DCN) (Field 000) in the Tax Document identification information must be numeric.
- 033 Fields on a record must not be longer than specified in Record Layouts.
- 034 For each record, significant data must be present following the Record ID.
- 035 Field sequence numbers for each record must be in ascending order and valid for that tax document.
- 044 Invalid Record ID on the incoming record. The error may be caused by one of the following:
- Form is not valid for Electronic Transmitted Documents
  - A page number is incorrect or is a duplicate.

### Section 3 - Validation - Transmission and Forms (General)

#### .02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

045 The number of occurrences for forms cannot exceed the number specified in Attachment 2.

One Form 4868 for each primary taxpayer

One Form 9465 for each primary taxpayer

The format and content of the record identification information (Record ID) which begins each type of record must be exactly as presented in the input specifications.

060 The DSN must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.

061 The Declaration Control Number (DCN) (Field 000) in the Tax Document identification information must be in ascending numerical sequence within the transmission. However, the DCNs do not have to be consecutive.

062 The first two digits of the DCN must be zeros (00) .

064 The Year Digit of the DCN for Tax Year 1999 processing must be "0". |

071 The Secondary SSN, if present, must be all numeric, cannot be all zeroes nor all nines AND must be within the valid range of of SSN/ITIN.

310 The Form 4868 must be received no later than April 17, 2000. |  
In the case of a previously rejected form that has been corrected, the form must be received no later than April 19, 2000.

315 The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.

316 The Secondary SSN and the Secondary Name Control for the tax document must match the corresponding data in the IRS Master File.

#### Section 4 - Validation - Form Required Field Entries

This section contains specific criteria by form.

##### .01 Required Conditions for Individual Tax Documents

If any of the following fields are blank, the form will reject:

	<u>Form</u>	<u>Name of Line</u>	<u>Sequence Number</u>	<u>Line Number</u>
<u>004</u>	4868	Primary SSN	090	3
	9465	Primary SSN	020	1
<u>006</u>	4868	Primary Name Control	010	
	9465	Primary Name Control	015	
<u>020</u>	4868	Name Line 1	030	1
	9465	Taxpayer's Name	010	1
<u>007</u>	9465	Street Address	050	1
<u>023</u>	9465	City	070	1
<u>022</u>	9465	State Abbreviation	080	1
<u>016</u>	9465	Zip Code	090	1
<u>318</u>	9465	Home Phone Number	110	3
	9465	Work Phone Number	130	4
<u>322</u>	9465	Routing Transit #	320	13a
		Bank Account #	330	13b
		Type of Account	340 or 350	13c

##### (1) Primary SSN

004 The Primary SSN must be numeric, cannot be all blanks nor all zeroes nor all nines, must equal the P-SSN (field 000) AND must be within the valid range of SSNs/ITINs.

In the Form 9465, the Primary SSN must not equal the Spouse SSN.

900 In the Form 4868, the Primary SSN must not duplicate the Primary SSN of an electronic transmitted Form 4868 previously accepted for the current tax year.

(See Part I, Section 6, SSN Validation for the valid range of SSN and ITIN.)

## Section 4 - Validation - Form Required Field Entries

### .01 Required Conditions for Individual Tax Documents (Continued)

#### (2) Primary Name Control

- 006 1. Primary Name Control must equal the first four significant characters of the Primary Taxpayer's Last Name.

Primary Name Control and Secondary Name Ctrl may not contain leading or embedded spaces. The left-most position must be alpha. Only alpha, hyphen and space are allowed. Omit punctuation marks, titles and suffixes.

For more information regarding name controls, see Part I, Section 7.

### .02 Form 4868 Specific Field Values

#### (1) Record Identification

- 003 a. The Tax Period (Field 7) must be "199912".

#### (2) Name Line 1

- 020 a. Name Line 1 (SEQ 030) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen(-), and less-than (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space.
- b. All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
- c. Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)
- d. When a suffix such as "JR" or "III" is part of the name, enter a less-than symbol (<) between the suffix and the last name. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space.

Title such as "M.D." or "Ph.D.", which are not part of a given name, may be omitted.

- e. **DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 - DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.**

## Section 4 - Validation - Form Required Field Entries

### .02 Form 4868 Specific Field Values

#### (2) Name Line 1 (Continued)

033 f. Name Line 1 **CANNOT BE MORE THAN 35 CHARACTERS** .

312 g. If the Spouse SSN (SEQ 100) on Form 4868 is significant,  
the Name Line 1 (SEQ 030) must contain an ampersand.

h. If the Spouse SSN (SEQ 100) on Form 4868 is NOT significant,  
the Name Line 1 (SEQ 030) CAN NOT contain an ampersand.

For more information on Name Line 1, see Part I, Section 7.

#### (3) Spouse SSN

314 If the Spouse Gift Tax Amount is significant and the Spouse Gift Tax  
Box contains an "X", the Spouse SSN must be present.

### .03 Form 9465 Specific Field Values

#### (1) Taxpayer's Name or Spouse Name

020 a. Taxpayer's Name (SEQ 010) can have no leading or consecutive  
embedded spaces. The only characters allowed are alpha,  
space, hyphen(-), and less-than (<). The left-most position  
must be alpha. The less-than sign replaces the intervening  
space to identify the Primary Taxpayer's last name. It  
cannot be preceded or followed by a space.

b. All apostrophes (') and any other punctuation characters,  
except the hyphen (-), must be omitted from names and the  
alphabetic characters shifted to the left in their place  
(e.g., O'Shea = OSHEA).

c. Numeric Characters in name components must be replaced by  
alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

d. When a suffix such as "JR" or "III" is part of the name, enter a  
less-than sign (<) between the suffix and the last name. Do not  
enter a space before or after any less-than sign, the less-than  
sign takes the place of a space.

Titles such as "M.D." or "Ph.D.", which are not part of a given  
name, may be omitted.

e. **DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 - DECEDENT FORMS  
MAY NOT BE FILED ELECTRONICALLY.**



## Section 4 - Validation - Form Required Field Entries

### .03 Form 9465 Specific Field Values

#### (1) Taxpayer's Name or Spouse Name (Continued)

033 f. Taxpayer's Name **CANNOT BE MORE THAN 35 CHARACTERS**.

**If filing jointly, the Spouse Name (SEQ 030) of Form 9465 must meet the same criteria.**

For more information, see Part I, Section 7, Name Line 1.

#### (2) Street Address

- 007 a. Street Address (SEQ 050) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).
- b. The first position or character entered must be alphabetic or numeric.
- c. Enter the house number and street, route number, post office box or box number.
- d. Words may be abbreviated, using the standard abbreviations in Part I, Section 7 unless the word is a proper name.
- e. Enter one-half as 1/2, no spaces.
- f. Always add st, nd, rd or th to a numbered street or avenue.  
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
- g. Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
- h. Replace a period with a space.

For more information on Street Address, see Part I, Section 7.

#### (3) City

023 The City field (SEQ 070) must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

## Section 4 - Validation - Form Required Field Entries

### .03 Form 9465 Specific Field Values (Continued)

#### (4) State

022 State Abbreviation (SEQ 080) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

#### (5) Zip Code

016 Zip Code (SEQ 090) must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

#### (6) Spouse Name Control

006 If Spouse Name (SEQ 030) is present, the Spouse Name Control (SEQ 035) must be present and valid.

For more information on Name Controls, see Part I, Section 7.

167 The Monthly Payment Date (SEQ 310) must be present and in the range of 01 to 28.

168 The Monthly Payment (SEQ 300) must be a minimum of \$25.00.

172 The Amount Owed (SEQ 280) CANNOT be greater than \$10,000.

318 The Taxpayer's Home Phone Number (SEQ 110) or Work Phone Number (SEQ 130) must be present and valid.

322 The Routing Transit Number (SEQ 320), Bank Account Number (SEQ 330), Checking Account (SEQ 340), and Saving Account (SEQ 350) must be present and valid.

## Section 4 - Validation - Form Required Field Entries

### .03 Form 9465 Specific Field Values (Continued)

#### (7) Phone Number

318 The Taxpayer's Home Phone Number (SEQ 110) must be present,  
10 characters long and numeric or;

The Taxpayer's Work Number (SEQ 130) must be present, 10 characters  
long and numeric.

#### (8) Direct Debit Information

322 The Routing Transit Number (SEQ 320), and Bank Account Number (SEQ 330)  
Checking Account (SEQ 340), Savings Account (SEQ 350), must be present  
if taxpayer chooses monthly payments using the Direct Debit Installment  
Agreement (DDIA) method.

For more information on Direct Debit Information, see Part III, Attachment 1.

## Section 5 - Record Layouts

### ETD Record Layouts

#### Field Description Abbreviations

The following are abbreviations found in the Field Descriptions and their meanings to help describe the type of field:

- A - Alpha
- AN - Alphanumeric
- DT - Date
  - MMDDYYYY - length = 8
  - MMYYYY - length = 6
- N - Numeric
- R - Ratio/Percentage  
(Exceptions in File Specifications, Part I, Section 5)

#### Repeated Field Description Values

Literal values described in recurring fields will only be specified in the first occurrence. All subsequent occurrences will read as:  
'See 1st Occ.'

## Section 5 - Record Layouts

### ETD TRANSMITTER RECORDS

The first two records on each file must be the TRANS records which will contain the following (for this purpose, Transmitter is the firm transmitting directly to the IRS):

#### TRANS Record "A"

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
(1)	Record ID	5	Value "TRANA"
(2)	Employer Identification Number of Transmitter (EIN)	9	N
(3)	Transmitter Name	35	AN
(4)	Type Transmitter	16	Value = " Preparer's Agent " or "Preparer"
(5)	Processing Site	1	"A" = Cincinnati, "B" = Ogden, "C" = Andover, "D" = Memphis, "E" = Austin
(6)	Transmission Date	8	DT
(7)	Electronic Transmitter Identification Number	5	N
(8)	Transmitter Use Code	2	N
(9)	Julian Day	3	N (DDD)
(10)	Transmission Sequence for Julian Date in (9)	2	N
(11)	Acknowledgment Transmission Format	1	"A" = ASCII, "E" = EBCDIC

## Section 5 - Record Layouts

### TRANS Record "A" (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
(12)	Record Type	1	"F" = fixed, "V" = variable length option
(13)	Transmitter EFIN	6	N
(14)	Filler	14	blank
(15)	Production Test Code	1	"P" for Production "T" for Test Data
(16)	Transmission Type Code	1	"D" for ETD
(17)	Reserved (FOR IRS USE)	1	blank
	Record Terminus Character	1	Value "#"

## Section 5 - Record Layouts

### TRANS Record "B"

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
(1)	Record ID	5	"TRANB"
(2)	EIN of Transmitter	9	N
(3)	Address	35	AN
(4)	City, State, Zip Code	35	AN
(5)	Area Code, Telephone Number	10	N
(6)	Filler	17	blank
	Record Terminus Character	1	Value "#"

### Tax Document Identification

Each tax document must start with a byte count, start of record sentinel and Page 01 Tax Document Record Identification (000 Record Id). The following fields describe the composition of the Record Id.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	see form) for fixed "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
000	Record Id		
	Delimiter (variable option only)		Value "["
(1)	Record Id	4	Value "FRMb"
(2)	Document Type	6	Value "4868bb" or "9465bb"
(3)	Form Occurrence Number	2	N
(4)	Page Number	5	Value "PG01b"
(5)	Primary Social Security Number (P-SSN)	9	N
(6)	Filler	1	blank
(7)	Tax Period	6	Value "199912", YYYYMM
(8)	Filler	1	blank
(9)	Document Sequence Number consisting of the following:	16	N
	a. ETIN of Transmitter	5	N
	b. Transmitter Use Field	2	N
	c. Julian Day of Trans.	3	N
	d. Transmittal Sequence Number	2	N (01-99)
	e. Sequence Number of each tax document	4	N (0001-9999)
(10)	Declaration Control Number consisting of the following:	14	All numeric and assigned by the electronic filer.
	a. Always "00 "	2	N
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N ("0")
	Delimiter (variable option only)		Value "]"
	Begin Data Fields (Starting with Field Number 010)		
	(b = blank filler)		



## FORM 4868

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0291" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		64	Value "FRMb4868bb(2n)PG01b(9n)b 199912b(16n)(14n)" [2n = Form Occurrence Number 01 9n = Primary SSN 16n = Document Sequence Number 14n = Declaration Control Number]
0010	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space ( see special instructions)
0020	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space ( see special instructions)
0030	Name Line 1	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma(,) and space ( see special instruction)
0040	Street Address	1	35	AN. Allowable special characters are: alpha, ampersand(&), hyphen(-), slash(/), comma(,), plus (+), percent(%) and space

## FORM 4868

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0050	City	1	22	AN. Allowable special character is space
0060	State Abbreviation	1	2	A (Standard Postal Abbreviations)
0070	Zip Code	1	12	N (left-justified)
0090	Primary SSN	2	9	N
0100	Spouse SSN	3	9	N or blank
0112	Self Gift Tax Box		1	"X" or blank
0114	Spouse Gift Tax Box		1	"X" or blank
0120	Total Tax Liability	4	12	N
0130	Total Payments	5	12	N
0140	Balance Due Amount	6	12	N
0170	Self Amount of Gift or GST Tax	7	12	N
0180	Spouse Amount of Gift or GST Tax	8	12	N
0200	Amount Due from Taxpayer	9	12	N
0210	Amount Taxpayer is Paying	10	12	N
	Record Terminus Character		1	Value "#"

## FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0583" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		64	Value "FRMb9465bb(2n)PG01 b(9n)b199912b(16n)(14n)" [2n = Form Occurrence Number 01 9n = Primary SSN 16n = Document Sequence Number 14n = Declaration Control Number]
0010	Taxpayer's Name	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-) or space ( see special instructions)
0015	Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space ( see special instructions)
0020	Taxpayer's SSN	1	9	N
0030	Spouse Name	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma(,) and space
0035	Spouse Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space ( see special instructions)

## FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0040	Spouse SSN	1	9	N or blank
0050	Taxpayer Street Address	1	35	AN. Allowable characters are: alpha, ampersand(&), hyphen(-), slash(/), comma(,), plus (+), percent(%) and spaces
0060	Apt. Number	1	5	AN or blank
0070	City	1	22	A. Allowable special character is space
0080	State Abbreviation	1	2	A (Standard Postal Abbreviations)
0090	Zip Code	1	12	N (left-justified)
0100	New Address	2	1	"X" or blank
0110	Taxpayer's Home Phone Number	3	10	N
0120	Best Time to Call	3	10	AN
0130	Work Phone Number	4	10	N
0140	Phone Extension	4	4	N or blank
0150	Best Time to Call	4	10	AN
0160	Taxpayer's Bank Name or Financial Inst. Name	5	35	N. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space
0170	Financial Institution Address	5	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space
0180	City	5	22	A. Allowable special character is space
0190	State Abbreviation	5	2	A (Standard Postal Abbreviations)

## FORM 9465

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0200	Zip Code	5	12	N (left-justified)
0210	Taxpayer's Employer Name	6	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus and space
0220	Employer's Address	6	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space
0230	Employer's City	6	22	A. Allowable special character is space.
0240	Employer's State	6	2	A (Standard Postal Abbreviations)
0250	Employer's Zip Code	6	12	N (left-justified)
0260	Tax Return for Form	7	11	AN. "FORMb1040bb" or "FORMb1040Ab" or "FORMb1040EZ"
0270	Tax Year for This Request	8	4	N
0280	Amount Owed on Tax Return	9	12	N
0290	Payment with Tax Return	10	12	N
0300	Monthly Payment	11	12	N. Not less than \$25.00
0310	Monthly Payment Date	12	2	N. 01-28

## FORM 9465

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----	
0320	Routing Transit Number	13a	9	N or blank	
0330	Bank Account Number	13b	17	AN (including hyphen or blank)	
0340	Checking Account Indicator	13c	1	"X" or blank	
0350	Savings Account Indicator	13c	1	"X" or blank	
	Record Terminus Character		1	Value "#"	

## SUMMARY RECORD

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"0226" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0001	Record Id		4	Value " SUMb"
0002	Filler		13	blanks
0003	Social Security Number		9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0004	Electronic Document Originator Name		35	AN
0005	EFIN of Originator		6	N
0006	Filler		22	blanks
0007	Number of Form Records		2	N. Value always 01
0008	Filler		12	blanks
0009	Reserved		28	blanks
0010	Filler		72	blanks
0011	Collection Point EFIN		6	AN or blanks
0012	Service Bureau EFIN		6	AN or blanks
0013	Filler		2	blanks
	Record Terminus Character		1	Value "#"

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**ETD RECAP RECORD**

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "*****"
(1)	Record ID		5	Value "RECAP"
(2)	Filler		14	blank
(3)	Total Forms Count		6	N
(4)	Electronic Transmitter Identification Number and Transmitter's Use Code		7	N
(5)	Julian Day of Transmission		3	N (DDD)
(6)	Transmission Sequence Number for Julian Day in (5)		2	N
(7)	Total Accepted Forms		6	IRS Use Only
(8)	Filler		6	blank
(9)	Total Rejected Forms		6	IRS Use Only
(10)	Filler		12	blank
(11)	IRS Computed Forms Count		6	N
(12)	Filler		29	blank
(13)	Reserved (FOR IRS USE ONLY)		9	N
	Record Terminus Character		1	Value "#"

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ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
001	o The Summary Record must be present.	Page 8
003	o The Tax Period must be "199912".	Page 12
004	o The Primary SSN must be numeric, cannot be all blanks nor all zeros nor all nines AND must be within the valid range of SSNs/ITINs. See Part I, Section 6 for the valid range of SSN and ITIN.  o The Primary Social Security Number (P-SSN) (Field 5 of the Record Id) must be numeric.  o The Primary SSN (P-SSN) (Field 5 of the Record ID) must match the Primary SSN of the Form.  o The Form 4868 Primary SSN (SEQ 090) is a required field.  o The Form 9465 Primary SSN (SEQ 020) is a required field.  o The SSN of the Summary record (Field 3) must be numeric  o The Summary record Primary SSN (Field 3) must match the Primary SSN of the Form.	Page 8, 11
006	o The Primary Name Control and the Spouse Name Ctrl must not contain leading or embedded spaces. The left-most position must be alpha. Only an alpha, hyphen and space are allowed.  o The Form 4868 Primary Name Control (SEQ 010) is a required field.  o The Form 9465 Primary Name Control (SEQ 015) is a required field.  o The Form 9465 Spouse Name Control (SEQ 035) is a required field when the Form 9465 Spouse Name (SEQ 030) is present. It must meet the same criteria for validation as the Primary Name Control.	Page 12  Page 11  Page 15

See Part I, Section 7 for examples of name controls.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
007	<ul style="list-style-type: none"><li>o Street Address (Form 9465 SEQ 050) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).</li><li>o The first position or character entered in the Street Address must be alphabetic or numeric.</li><li>o Street Address (Form 9465 SEQ 050) is a required field.</li></ul>	Page 14   Page 11
	See Part I, Section 7 for more information on Street Address.	
010	<ul style="list-style-type: none"><li>o All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. All alphanumeric fields must be left-justified and blank-filled unless otherwise specified.</li><li>o Significant money fields must be right-justified and zero-filled. Money fields must be whole dollars (no cents).</li><li>o Significant date fields with a length of eight positions must contain eight numeric characters in MMDDYYYY format. Significant date fields with a length of six positions must contain six numeric characters in MMYYYY format when transmitted in variable or fixed format.</li></ul>	Page 8
014	<ul style="list-style-type: none"><li>o This reject code is set for fields which are defined in Part III, Section 5 Record Layouts as "NO ENTRY".</li></ul>	Page 9
016	<ul style="list-style-type: none"><li>o Zip Code (Form 9465 SEQ 090) must be within the valid range of zip codes listed for that state and must not end in ?00", with the exception of 20500 (the White House Zip Code).</li><li>o Zip Code (Form 9465 SEQ 090) is a required field.</li></ul>	Page 15  Page 11
	See Part I, Attachment 3 for more information on Zip Code	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
020	<ul style="list-style-type: none"><li>o Name Line 1 (Form 4868 SEQ 030) or Taxpayer's Name (Form 9465 SEQ 010) cannot have leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&amp;), hyphen (-) and less-than sign (&lt;). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space.</li><li>o If Spouse Name (Form 9465 SEQ 030) is present, it must meet the same criteria for validation as Taxpayer's Name.</li><li>o DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 OR TAXPAYER'S NAME. DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.</li><li>o The Name Line 1 (Form 4868 SEQ 030) is a required field. Page 11</li><li>o Taxpayer's Name (Form 9465 SEQ 010) is a required field.</li></ul>	Page 12, 13
022	<ul style="list-style-type: none"><li>o State Abbreviation (Form 9465 SEQ 080) must be alpha and consistent with the standard state abbreviations issued by the Postal Service.</li><li>o State Abbreviation (Form 9465 SEQ 080) is a required field.</li></ul> <p>See Part I, Attachment 3 for more information on State Abbreviations.</p>	Page 15  Page 11
023	<ul style="list-style-type: none"><li>o The City field (Form 9465 SEQ 070) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.</li><li>o City may not contain consecutive, embedded spaces. Only alphabetic characters and spaces are valid. DO NOT abbreviate cities.</li><li>o The City field (Form 9465 SEQ 070) is a required field.</li></ul>	Page 14   Page 11

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
027	<ul style="list-style-type: none"><li>o The Electronic Document Originator Name (Field 4) must be present in the Summary Record.</li><li>o The EFIN of the Originator (Field 5) must be present In the Summary Record <u>AND</u> be equal to the EFIN in the DCN of the ETD Document.</li></ul>	Page 9
028	<ul style="list-style-type: none"><li>o The District Office Code in the EFIN of the Originator in the Document Record must be valid.</li></ul> <p>See Part I, Attachment 7 for list of valid District Offices.</p>	Page 9
031	<ul style="list-style-type: none"><li>o The Document Sequence Number must be numeric.</li></ul>	Page 9
032	<ul style="list-style-type: none"><li>o The Declaration Control Number must be numeric.</li></ul>	Page 9
033	<ul style="list-style-type: none"><li>o Fields on a record must NOT be longer than specified in Section 6 Record Layouts.</li></ul>	Page 9, 14
034	<ul style="list-style-type: none"><li>o For each record, significant data must be present following the Record ID.</li></ul>	Page 9
035	<ul style="list-style-type: none"><li>o Sequence Numbers of fields for each record must be in ascending order and valid for that tax document.</li></ul>	Page 9
044	<ul style="list-style-type: none"><li>o The incoming record has an invalid RECORD ID. The Form is invalid for Electronic Transmitted Documents, or the page number is incorrect or duplicated.</li></ul>	Page 9
045	<ul style="list-style-type: none"><li>o The number of occurrences for tax documents cannot exceed the number specified in Part III, Attachment 2.</li><li>o The format and content of the record identification information (Record Id) which begins each type of record must be exactly as presented in the input specifications.</li></ul>	Page 10
060	<ul style="list-style-type: none"><li>o The Document Sequence Number (DSN) must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.</li></ul>	Page 10

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
061	o The Declaration Control Number must be in ascending numerical sequence within the transmission. However, the DCN does not have to be consecutive.	Page 10
062	o The first two digits of the Declaration Control Number must be zeros.	Page 10
064	o The Year Digit of the DCN must be "0".	Page 10
071	o If present, the Spouse SSN must be all numeric, cannot be all zeros, nor all nines; must be within the valid range of SSNs/ITINs and must not equal the Primary SSN. (See Part I, Section 11 for the valid range of SSN/ITIN).	Page 10
167	o Form 9465 Monthly Payment Date (SEQ 310) must be present and within the range of 01 to 28.	Page 15
168	o Form 9465 Monthly Payment (SEQ 300) must be \$25.00 or more.	Page 15
172	o Form 9465 Amount Owed (SEQ 280) CANNOT be greater than \$10,000.	Page 15
310	o Form 4868 must be received no later than April 17 or April 19, 2000 in the case of corrected forms.	Page 10
312	o If the Spouse SSN (SEQ 100) on Form 4868 is present, the Name Line 1 (SEQ 030) must contain an ampersand.  o If the Name Line 1 (SEQ 030) contains an ampersand, the Spouse SSN (SEQ 100) must be present.	Page 13
314	o On the Form 4868, if the Spouse Gift Tax Box (SEQ 114) is present and the Spouse Gift Tax Amount (SEQ 180) is significant, the Spouse SSN (SEQ 100) must be present.	Page 13
315	o The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.	Page 10

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCE**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>	
316	o The Spouse SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.	Page 10	
318	o The Form 9465 Taxpayer's Home Phone Number (SEQ 110) or Work Phone Number (SEQ 130) is a required field.	Page 16	
322	o The Form 9465 Routing Transit Number (RTN)(SEQ 320) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must Process Electronic Funds Transfer (EFT). See Part I, Section 6 for optional Routing Transit Number Validation.	Page 16	
	o Form 9465 Bank Account Number (SEQ 330) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.	Page 16	
	o Form 9465 if the Routing Transit Number (SEQ 320) or Bank Account Number (SEQ 330) is significant then Checking Account Indicator (SEQ 340) or Savings Account Indicator must equal "X". Both cannot equal "X".	Page 16	
805	o The TRANB record must be present.	Page 7	
806	o The processing site must be a valid ETD site: ANSC, AUSC, CSC, MSC or OSC.	Page 7	
822	o The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.	Page 7	
823	o If there is any unrecognizable or inconsistent control data, the transmission will be rejected.	Page 7	
824	o The EFIN of the Transmitter must be present.	Page 7	
825	o The data records of the transmission must be in the following sequence: TRANA, TRANB, all form records and RECAP record.	Page 7	
	o The Form Records must be present.		
	o The Transmission Type Code of the TRANA must be "D".		



ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
831	o Total Form Count on the RECAP record is a count of forms transmitted and must match the counts computed by the IRS. This count is incremented each time the Primary SSN changes.	Page 7
840	o The ETIN and Transmitter's Use Code (Field 4), Julian day (Field 5), and Transmission Sequence Number (Field 6) of the RECAP Record must agree with the corresponding fields of the TRANA record (Fields 7-10).	Page 8
900	o The Primary SSN must not duplicate the Primary SSN of any previously accepted electronic transmitted Form 4868 for the current tax year.	Page 11
999	o If more than 96 reject conditions are identified, the last reject code will be "999".	

Filers should use the information on the acknowledgment file to resolve reject conditions.

ATTACHMENT 2

Form Occurrence Number

The number of any tax form that can be filed by one taxpayer.

<u>Forms</u>	<u>Number of Occurrences</u>
Form 4868 . . . . .	01
Form 9465 . . . . .	01

### ATTACHMENT 3

#### Attachment Sequence Number

Because the tax documents processed through the Electronic Transmitted Documents system are stand-alone documents, the Attachment Sequence Number is something of a misnomer. The term is used because this number is used by ETD in the same way as the Attachment Sequence Number is used by the ELF system, on the acknowledgment error records to identify the form in error.

If the tax document has an Attachment Sequence Number printed on the form, that number will be used. If the ELF system accepts the form as part of the tax return, that number will be used. Otherwise, ETD will assign the number.

<u>Document</u>	<u>Record Number</u>
Form 4868	69 *
Form 9465	95
Summary Record	99 *

\* ELF or ETD Assigned Number